Previous reference
Mel 323-11 (102)

1910
(Municipal)

File no 429 (1)

Serial Nos. 1-6.

Later reference
Mel 336-1183 2-15

GENERAL AND REVENUE SECRETARIAT.

Serial Nos 1-6

Part B for Oct^{r}, 1912

Subject

Proposal to amend certain sections of the Mysore Municipal Regulation

R A subject no 19 of 1910. Suggests the amendment of Sections 68, 82 etc of the Mun^{l} Regulation

1. To the Pres^{dt} of the Bangalore & Mysore city Mun^{l} Council no 414-8 d 17.7.11. Calls for the opinions of the Mun^{l} Councils and of the two Pres^{dt} in the matter

2. From the Pres^{t} Bangalore city Mun^{l} Council, no 42 d 27 10.11. Submits a copy of the resolution no 4 d 28 8 11, the Pres^{t} concurring therewith

4 ~~From the Pres^{t}~~ From the Pres^{t}, Mysore city Mun^{l} Council, no 41 d 31 12 11. Submits a copy of the resolution of the Mun^{l} Council, no II d 23 12 11

5 From Da, no 104 S 25. 3 12. Requests early sanction for certain proposals for amending the Mysore Munl Regulation

6 To the Presidts of Bangalore & Mysore City Munl Councils, & Mr M C Rangaswamy Iyengar, no C 148-S-0 S 21 10 12 states that amendments of sections 68 & 82 are not necessary, that the other representations were disposed of at the Representative Assembly of 1910 and that the question of empowering Munl councils to recover taxes on buildings and lands including mohatarfa as arrears of land revenue, suggested by the Bangalore City Munl Council, will receive separate consideration.

M. N Anandalwar
12. 12. 12

8091

G.R.S. 11] 1910. 11

GENERAL AND REVENUE SECRETARIAT

(Mural)

NOTES.

File No. 428/10

FILE HEADING

Amendment of the Mysore Municipal Regulation

From

Subject No 19 discussed at the Representative Assembly of 1910 by Rao Bahadur C. Ranganayakamma.

No Dated Received

Diary No. 8091	Enclos.	Spare Copies	Serial No. 1

BRIEF ABSTRACT OF LETTER.

Suggests the amendment of Secs 69, 82, & 89 of the Mural Regn

NOTES AND ORDERS

Draft of a letter requesting the Govt to move the Mural Councils to take the necessary action in the matter is submitted

A.W.S.O. 1/7/11 2 182 Cal 6 7-11 Mee

Notes—First sheet. 3-7 C.P.I. 1/7/11 2 Approved

GPB—15,000—24-1-09

H.M. Evidence

W.W. 10-7-11 Mee

G. E. S. 12]
General and Revenue Secretariat.

Mysl File No. 428 of 1910

Serial No

2 To the Presidents of the Bangalore and Mysore City Municipal Councils
No 417-8 & 17-7 (9)11
Calls for the opinions of the Municipal Councils and of the two Presidents in the matter.

3 From the President of the Bangalore City Municipal Council No 72 & 27 10 (9)11
Submits a copy of the resolution No 4 & 28 8-(9)11 in the following effect, the Standing Committee
(1) That it is necessary to amend the Municipal Rules so as to allow the taxes on houses & lands & Vendibles being recovered in the same manner as Land Revenue arrears & c, to proceed against the property liable summarily
(2) The present practice of issuing bills and then the demand notices requires no modification
(3) That the 3rd Amendment suggested is unnecessary with reference to resolution (1) above
(4) That it is unnecessary to exempt persons who have paid the annual and

G.P.S.—50,000—12-8-10

Ind File No. 428 of 19 10

Serial No.

and or Vehicle tax in a Municipality for a certain period from paying the tax for the same period if they remove to another Municipality during that period

5 Submitted for information The reply from the President of the Nagpur Mun Council is awaited

6 Seen 2-11-11 Mlle

1.11.911

GHS

4 To the President of the Nagpur City Municipal Council. No 71 of 31 12 1911

Submits a copy of the resolution of the Municipal Council of the 23 12 1911 and to the following effect

(i) that Sec 68 of the Municipal Regn be so amended as to make the owners of properties assessed to Municipal taxation primarily liable therefor and vest in the Council a discretion to recover sums due on account of such taxes from the actual occupier in cases where recovery from the owner is for some reason unpracticable or involves much delay

G.P.S.—60,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

Jnl File No. 428 of 1910

Serial No.

delay' after clause (3) of Sec 82 be omitted,

(iii) that 'Bill' be substituted for 'Notice of demand' in Sec 83 in order that bill itself may be regarded as notice,

(iv) that a new proviso be added to the Regulation enabling a Municipal Council to recover from a person residing within its limits, Municipal taxes due to another Municipality at the request of the latter

(v) that the Regulation be so amended as to make it possible for a person who has paid the tax on an animal or vehicle for a certain period in one Municipality to be exempt from paying the tax for the same animal or vehicle for the above said period if the person should remove to another Municipality during that period, and

(vi) that it be provided in the Regulation that the President of a Municipal Council may at his discretion compound

GPS—30,000—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

Jml File No. 628/57 of 1910

Serial No.

compound any offence against the Municipal Regulation or against by laws framed under it-

[Note :- The President of the Mysore City Municipal Council does not refer to the previous correspondence.]

7 Please see Sl 1 and the reply of Govt thereon. The amendments to the Municipal Regulation have proposed by Mr M.C. Rangaswamy on behalf of the Mysore Mysore City Municipal Council

8. The Bangalore City Municipal Council are not in favour of items (2), (3) & (4) in Sl 1 but recommend that the Mysore City Municipal Council are for sanctioning all the 4 items proposed by Mr M C. Rangaswamy In lieu of amending Sec 68 so as to show clearly the owners' liability for taxes, the Bangalore City Municipal Council suggest that the Regulation be so amended as to allow the taxes on houses and lands and Mohalarfa being recovered in the same manner as Land Revenue

NOTE—Contin. sheet

GPS—50,000—12-6-16

G R S. 12]
General and Revenue Secretariat

Mc File No 428 of 1910

Serial No

Land Revenue arrears The procedure in the Municipalities of Punjab and Burma.

2 The interpretation of Sec 68 given by the Auditor on Special Duty in the Mysore City Municipality is not correct He interprets the Sec by leaving out the words "if he is the owner of the buildings or lands" Secs 68 and 87 have to be read together.

10 In this connection it is noted that under the present Municipal law the Municipal Councils have no power to compel owners of properties to report to them any change in the Ownership Action is being taken to remedy the defect

11 The suggestion of the Mysore City Municipal Council to empower the President to compound Municipal Offences is being dealt with separately in Mc F No 237 of 1910

* L F Nos 259/11 & III " 01.

HK 80

16 1 1912

Contn sheet

GPB—50 000— 12 8 16

G. & S. 12]
General and Revenue Secretariat.

Ml File No. 428/33 of 1910

Serial No.

12 The Representative Assembly Subject consists of four items - with regards items 3 and 4, definite replies were given that no amendment of the Regulation was necessary.

13 As regards item no 2 which suggests an enquiry in which it is suggested that the Regulation may be amended so that the bill may be regarded as notice, the Bangalore Municipal Council are of opinion that no such amendment is necessary - The only reason urged by the Mysore City Municipality for doing away with the necessity to serve a demand notice is that there will be delay in the recovery of the tax if a notice of demand is to be served - According to sec 82 of the Regulation, a notice of demand is to issue if the amount due is not paid within 15 days after the date of the presentation of the bill - In the interests of the ratepayer, it seems very desirable that a demand notice should issue before the issue of a warrant

NOTE— Contn. sheet

GPB—30,000—12-5-10

G. R S. 12]
General and Revenue Secretariat.

File No. 428 of 1910

Serial No.

for the attachment of movables, which is the next step for enforcing a municipal claim. For every demand notice, a fee is recovered Delay in the recovery of taxes is generally due to the indifference and laxity of those entrusted with the duty of collection and if the municipal executive be sufficiently active and energetic, there should hardly be any necessity for enforcing compulsory processes - The larger the number of such processes, the greater is the inefficiency of the ~~municipal~~ executive -

14. Item no 1 of the representation relates to section 68 of the Regn. The Amildar on special duty in the Mysore City municipality has not correctly understood the section - It lays down clearly who is primarily responsible for the municipal tax and no amendment thereof is necessary, as suggested by the Amildar - According to that section, the actual occupier of the property is primarily responsible

Note— Contin ahead

GPB—30,000—14-8-10

G. R. S. 12]
General and Revenue Secretariat.

Ml File No. 428 of 1910

Serial No.

for the taxes if he is the owner of the building or land or holds it on a building or other lease from the Govt or the municipal Council or on a building lease from any person - In other cases it is not the actual occupier who is responsible primarily responsible but other persons who are defined in the section - The Bangalore City Municipal Council do not entertain any doubt as regards the interpretation of the section and do not recommend any amendment thereof similar to that proposed by the Mysore City municipality The question of empowering the Municipal Council to recover taxes on buildings and lands including mohatarfa in the same manner as arrears of land revenue by proceeding summarily against immoveable property may be dealt with separately in a separate file - This latter point was not included by Mr Rangaya in his representation before the Assembly to which the present file relat

Note—Contin sheet

GPB—50,000—12-8-10

C. R. S. 12]
General and Revenue Secretariat.

File No. 428 of 1910

Serial No.

15 If approved, a brief draft will be submitted
18 Cr) 25-1-12 Mue

16 I approve generally
20/1/12

17. Put up draft
1-2-12 Mue

18 Draft order is submitted
19 Secy) 7-2-12. Mue
3-2-1912

20. Draft as revised may be approved.
2nd Cr + Secy)
28/2/12 Mue 28-2-1

21. may be approved
14/3/12
Mue 13-3-12

196
14.3.12

Please put up a typed clean draft for I will see it before issue is ordered
18/3/80

24 Typed

NOTE—Contin. sheet

GPE—50,000—12-6-10

G. R. S. 12]
General and Revenue Secretariat.

Ind File No. 428 of 1910

5402 | |

Serial No. 5

From the President Durbar Civil Council No 604 dt 25 3 1912

Requesting early sanction for certain proposals for amending the Durbar Land Regulations.

The previous papers on the subject were submitted to the Dewan on 13-3-1912

Submitted on condemnation
9-4-1912 Dewan 9-4-12

Vide no 194 dt 9-4-12 with 9 enclosures

From
33
9/4/12

Please see the orders of the Dewan on the main file

Sec
18-10-12

Note—Contin sheet

GPH—68,620—12-8-10

G. R. S. 12]
General and Revenue Secretariat.

File No. 428 of 1910

12

eral No.

24 Typed copy of the draft is submitted

19.10.12

See 4)

15.10.12

15.10.12

6 To the President & the Bangalore Division Civil Munl Councils & Mr. C Ramachandra C. O' No C 148-150 & Camp Memo 21 10 1912

State that amendments to Secs 68 & 82 are not necessary, & that the representations were disposed of at the Representative Assembly of 1910 & that the question of empowering Munl Councils to recover taxes on buildings & lands including Municipal as arrears of land revenue, suggested by the Bangalore City Munl Council, will receive separate consideration

Note.—Contd sheet

GPS—20,000—12-8-12

Item No 10

Amendment of the Municipal Regulation

Mr M C Rangiengar, Mysore City Municipality

Summary of discussion —(1) Section 68 of the Municipal Regulation may be amended so as to show clearly the owner's liability for taxes. In the case of building leases granted by private persons the lessor may be made primarily responsible for the payment of the amount due.

(2) Also Section 82 of the Regulation may be amended so that the bill may be regarded as notice

(3) A clause may be added in the Municipal Regulation so as to enable a municipality to recover from a person resident within its limits municipal taxes due to another municipality

(4) The Regulation may be so amended as to make it possible for a person who has paid the tax on an animal or vehicle for a certain period in one municipality to be exempt from again paying the tax for the same animal or vehicle for the abovesaid period, if the person should remove to another municipality during that period

(1) Mr M C Rangiengar stated that the Regulation did not clearly explain the liability of house owners in respect of municipal taxes

Asked whether there was any objection to recover taxes summarily, Messrs Karnik Krishnamurti Rao and V Raghavachar expressed themselves in favour of recovering such taxes as if they were land revenue, but Mr Rangiengar said that he would reserve his opinion on the point as it required some consideration

(2) Mr Rangiengar said that the procedure laid down in Section 82 of the Municipal Regulation led to unnecessary delay in the recovery of municipal taxes as, in addition to the presentation of the bill, the service of notice had also been presented There was no object in requiring this additional formality as the bill was in reality also a notice He therefore requested that the section may be suitably amended

(3) As regards representation (3) it was pointed out to Mr Rangiengar that such cases as were referred to by him were very few and that the analogy of similar procedure in regard to the recovery of land revenue due in one taluk by the authorities of another did not apply, as different municipalities had no sort of inter-relation with one another

Reply of Government—A committee will be appointed to investigate and advise as to the desirability of legislation on this subject

Regarding representation (4) Government observed that such cases as were referred to by Mr Rangaiengar must be very rare and that no amendment was necessary as the municipal councils were empowered to frame rules

G.R.S 26]

417

Diary No of letter replied to 8091

File No.

Serial No. 2

No. 417-S

mc 628-10-

3 17 7 11

General and Revenue Secretariat
(Municipal)
, the 19

To

The President / Bangalore City
2 Mysore
Municipal Council

Date of issue 17-7-11

Signed by Mr Kma

Sir,

I am directed to invite your attention to the marginal matter noted subject discussed by Mr M C Rangaswamy Iyengar at the Representative Assembly of 1910 and to request you to be so good as to place the matter before the Municipal Council and

over

Subject No 19
Amendment of the
Municipal Regulation

SUBJECT

3

and Enclosed a Copy of their
resolutions objecting with your
own opinion for the orders of
Government

I have etc

Hon
Sec
for Affairs

6-7-1911

2014

List of enclosures,

Copied by 14/7

Examined by

GPO—10,000—6-6-11

4

OFFICE OF THE MUNICIPAL COUNCIL,

City, Bangalore 27th October 1911

No 72
Enc. One

From

THE PRESIDENT,
Municipal Council,
Bangalore City

DIARY No 2218
1911 10/2
SEC -- M
FILE No 428-10
SERIAL No 3

To

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General and Revenue Departments,
Bangalore

Sir,

With reference to your letter No 417-8/11 428-10-2 dated the 17th July last, calling for the opinion of the Municipal Council in the matter of amending certain points in the Mysore Municipal Regulation of 1906, discussed in connection with the Subject No 19 by Mr M C Ranga Iyengar at the Representative Assembly of 1910, I have the honour to forward herewith a copy of the Resolution of the Council passed at its Meeting held on the 28th August 1911, expressing its views on the subject

2 I am of opinion that the absence of any provision to proceed upon the immovable property on account of its liability to Municipal dues appears to be a primary defect in all Municipal legislature Unless and until a Municipality is empowered to recover Municipal dues from the immovable properties as in the case of Land Revenue, there can be no effective means for the collection of Municipal taxes ~~and~~ have to be allowed, in spite of all efforts otherwise, to accumulate into arrears

3 I therefore quite concur in the opinion of the Council and believe that an amendment of the kind proposed by it is absolutely necessary in the interests

1911-12.
190

From The President,
City Municipal Council
Bangalore

To The Secretary to the
Govt of Mysore, Genlt
Rev. Depth, Bangle

Dated 27 October 1911
Despatched 28"
Received

General No. 72
No

Enclosure No. One

Submitting a copy of the Council's resolution in the matter of amending certain points in the Mysore Municipal Regulation of 1906.

---

of the Municipalities and therefore request that it may be sanctioned

I have the honour to be

Sir,

Your most obedient servant,

For President

Encl to Mil 428-10-Sl 3 6

(2)

Extract from the Proceedings of the Bangalore City Municipal Council, Bangalore, at an Ordinary Meeting held on the 28th August 1911.

Present.

B.J.Kumaraswami Naik Esq
President.
M.Subba Rao Esq
Vice President.
A.K.Pani Esq
Health Officer
A. Hayes Esq
Amildar, Bangalore Taluk.

Absent.

The Executive Engineer,
Bangalore Division

Municipal Councillors

Messrs
D.A.Rees
B.K.Garuda Char
C V.Narasimha Iyengar
B.Basappa
D Adeppa
Mir. Md Gows Razvi
B.Usman Khan
H.Ramaiya
B.Hanumappa
Beli Srinivasa Rao
S.Venkatarangiengar
D.Venkataramayya

Messrs -
C.S Doraswami Iyer
D.B Ramachandra Moodr
B.Ramachandrappa
B V.Ramaswami Chetty
G.H.Krumbiegel
M.Subbiah
C.Krishnamurti.

General & Revenue Secretary's letter No. 417-8 Mi 428-10-2 dated the 7th July 1911, inviting attention to Subject No. 19/amendment of the Municipal Regulation) discussed by Mr M C Rangachariar in the Representative Assembly of 1910, and calling for a copy of the Council's Resolution in the matter

Resolution -(1) The Council are of opinion that the Municipal Regulation may be so amended as to authorise the Municipality to recover the taxes on buildings and lands including Mohatarfa, levied under the Municipal Regulation, in the same manner as Land Revenue arrears i e to proceed against the property liable summarily

(2) The present practice requires no modification

(3) Unnecessary as it is proposed to make the property liable.

7

(4) Unnecessary.

Sd. B.J.Kumaraswami Naik,

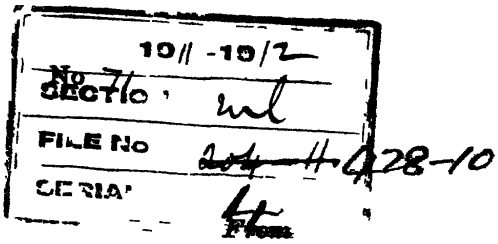
President.

"COPY"

for President.

8

No 3170



THE CITY MUNICIPAL OFFICE, MYSORE,
Dated 21st December *1911*

W.Kantharaj A.,
President, City Municipal
Council, Mysore

To

C S.Balasundaram Iyer, Esq , B A ,
Secretary to the Govt of Mysore,
General & Revenue Depts

SIR,

I have the honour to submit for the sanction of -- Government, a copy of letter No 59 dated the 25th ultimo from the Amildar on Special Duty submitting proposals for amending the Municipal Regulation of 1906, and to state -- that the same were carefully considered by the Council at its meeting held on the morning of the 20rd Instant A copy of its resolution on the subject is herewith appended

2 I request that you will be so good as to move the Government to accord their early sanction thereto

I have the honour to be,
Sir,
Your most obedient servant,

President

1912.

From

The President, City
Council,

To

The Secy. to Govt. of Mysore,
Gen. and Rev. Depts.

Dated 31st December 1911

Despatched 8th January 1912

Received

General No. 71
No.

Enclosure No. Two.

Submitting for sanction
proposals for amending
municipal Regulation

GSPM.—12-2-1910—500

In Mel 428—10-S14 4

Letter No.59 dated the 25/26th November 1911 from the Amildar on Special Duty, City Municipality, Mysore, to the Vice-President, City Municipal Council, Mysore.

I have the honour to propose the following amendments to the Municipal Regulation -

(1) That Sec 68 of Regulation VII of 1906 be altered to the following effect, viz , " The owner of any building or land shall be the person liable for evry tax imposed in the form of a rate on such building or land

Provided, however, when after the service of the notice of demand, the owner has made default where recovery from the owner involves unreasonable delay, the actual ---- occupier may be required to pay the amount due "

The two provisoes to Sec 63 may stand The object of the proposed amendment is to make the owners of properties assessed to Municipal taxation primarily liable therefor and vest in the Council a discretion to recover sums due on --- account of such taxes from the actual occupier in cases where recovery from the owner is for some reason impracticable or involves much delay Further the wording of Sec 63 viz , -- " Every tax &c , &c , shall be leviable primarily from the actual occupier &c , &c , if he is the owner &c, &c , or holds them or a building or other lease &c , &c , " lends itself to the following construction As the Sec provides that it is the actual occupier that is primarily liable, it follows that whether the owner has let out his building to a tenant the primary liability attaches to the tenant who is the actual occupier, ant not to the owner because he is not the actual occupier From this it would follow that if for any year tenancy the tax was paid by the owner who is not primarily liable, the amount so far as this section is concerned, to be recoverable by suit by the owner from the tenant, the ---

the person primarily liable Please see 2d proviso to Sec 68. This result could not, I believe, have been intended

(2) That clause III of Sec 82 be omitted and the word " Bill " substituted for " Notice of demand " in Sec 82 in -- order that the bill itself may be regarded as notice The -- object of the amendment is to prevent delay in the recovery of Municipal taxes by dispensing with the service of notice of demand in addition to the presentation of a bill

(3) A clause may be added to the Municipal Regulation in order to enable the Municipality to recover from a person resident within its limits, Municipal taxes due to another Municipality at the request of the latter

The object of this amendment is to enable ------ Municipalities to recover Municipal taxes due to other --- Municipalities from a person residing within the limits of the former by employing the usual process for recovery At present no warrant issued by a Municipality can be executed outside its own limits and in all cases where a defaulter -- resides out of its jurisdiction, recourse must be had to Civil Courts to recover taxes due

(4) That the Regulation be so amended as to make it possible for a person who has paid the tax on an animal or vehicle for a certain period in one Municipality, to be --- exempt from again paying the tax for the same animal or --- vehicle for the above said period if the person should remove to another Municipality during that period

The object of this amendment is to prevent a -- person being subjected to pay a tax twice over or account of the same property and for the same period

(5) That it be provided that the President may at discretion compound any offence against the Municipal Re -tion or against bye-laws framed under it

The object of this is to provide a means of avoiding the necessity of continuing prosecution in cases where the offender is willing to make sufficient reparation to the -- Council.

"C O P Y"

President

12

[illegible] CITY [illegible]UNICIPALITY.

Proceedings of an ordinary meeting of the [illegible]unicipal Councillors for the City of [illegible]ysore, held in the Ramaswamy Memorial Hall at 8 A.[illegible]. on Saturday the 2nd December 1911.

Present.

1. [illegible].N.Krishnaswami Rao, Esq., B.A., Vice-President.
2. J.V.Parvo, Esq., D.P.[illegible]., etc., Offg. Health Officer.
3. [illegible].Venkatakrishnaiyya, Esq.
4. Ambale Annish Pandit, Esq.
5. [illegible].Narasimhaswamy, Esq.
6. Jahagirdar [illegible]adappa, Esq.
7. [illegible]ahomed Jaffer Sahib, Esq.
8. [illegible]adappa, Esq.
9. [illegible].Ananthanarajaiyya, Esq.
10. Rahimatulla Ahmed Sait, Esq.
11. V.Tiruvenkata [illegible]udaliar, Esq.
12. Rev.[illegible].Sulliford.

Absent.

1. [illegible].Panthara[illegible] Urs, Esq., B.A., President (On Jamabandy work)
2. R.V.Sundaram Iyer, Esq., B.A., [illegible].E., Executive Engineer, [illegible]ysore Division.
3. [illegible]ahomed Peer, Esq., B.A., Amildar, [illegible]ysore Taluk.
4. B.Venkata Char, Esq.
5. V.Sreekantiah, Esq.
6. [illegible].C.Ramaiengar, Esq., [illegible].A.
7. A.Subbannah, Esq.
8. [illegible]ahomed Sait, Esq.

[illegible] [illegible] [illegible]

II Special Duty Amildar's proposals for amending the [illegible]unicipal Regulation of 1906

The amendments proposed by the Special Duty Amildar [illegible] the exception of power to prosecute defaulters for Municipal taxes be recommended to Government for sanction

[illegible] [illegible]

(Sd.) [illegible].N.Krishnaswami [illegible]

Vice-President

[illegible] [illegible]

President

13

No 1014

THE CITY MUNICIPAL OFFICE, MYSORE,
Dated the 25th March 1912

D. . . 5402
10-11-1912
FILE No 428-10
5

K.Krishna Iyer, Esq ,
President, City Municipal
Council, Mysore

To

C S Balasundaram Iyer, Esq , B A ,
Secretary to the Govt of Mysore,
General & Revenue Depts

SIR,

I have the honour to invite your kind attention to this office No 71 dated 5th January 1912, submitting for sanction of Government certain proposals for amending the Municipal Regulation of 1906 and to request that you will be so good as to obtain the early sanction of Government thereto

3471
13312

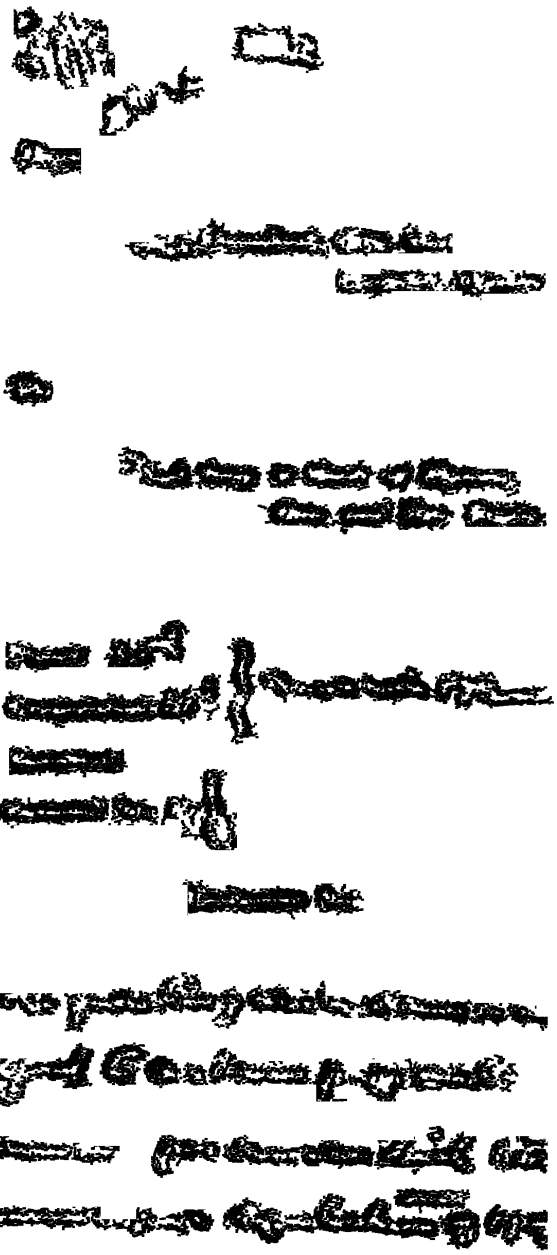
I have the honour to be,

S i r,

Your most obedient servant,

K. Krishna Iyer
Vice President
5/2

R V.R



G.R.S. 28]

85

File No 428/10

Serial No.

Diary No of letter replied to 3470

Proceedings of the Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE SECRETARIAT
(Mysore)

, the 19

Date of issue 21-11-12

Signed by H. S. P. Rajaiyangar

READ—

Subject No 19 of the Report of the Legislative Assembly Proceedings of 1910 relating to the amendment of the Mysore Municipal Regulation, 1906 and the replies of Government thereto.

2. Letter No 72 dated the 27th October 1911 from the President of the Bangalore City Municipal Council submitting a copy of the Council's resolution No 4 Rules

over

SUBJECT

dated 22nd August 1911 on the subjects.

3 Letter No 71 dated the 31st Dec 1911 from the President of the Mysore City Municipal Council submitting a copy of the resolution of the Council, No 11 dated the 23rd Dec 1911 in the matter.

Order thereon No C 148-50 / M 428-12 dt 2/1/1912

Whereas the Mysore Municipal Regulation be amended as hereunder

i) In sec 68 the owners' liability for Municipal taxes ~~shall~~ be made clear

ii) Sec 82 ~~may~~ be so amended that the 'bill' may be regarded as 'notice'

iii) A new section may be added in the Regulation so

At the meeting of the DRs in 1910 the following suggestions were made by one of the members representing the Mysore City municipality for the amendment of the Mysore Municipal Regn 1906.

These suggestions have been considered in consultation with the municipal Commissioner of Bangalore & Mysore cities

G R S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet draft form.)

so as to enable a Municipal Council to recover from the a person resident in one Municipality the taxes due by him to another Municipality-

iv) The Regulation may be so amended as to exempt a person who has paid the annual or Vehicle tax for a certain period in one Municipality from again paying the tax for the same Annual or Vehicle for the above said period in another Municipality if he removes to the latter Municipality during the period for which the tax has been paid in the former Municipality.

2 The Mysore City Municipal Council is in favour of

adopting all the suggestions referred to.

~~all the above representations~~
~~for reasonable consideration~~

~~But~~ The Bangalore City Municipal Council ~~Staff~~ do not support ~~any of the suggestions of the Bangalore Bench~~ as of a different opinion, and only wants suggest that the Municipal Regulation should be amended so as to authorize Municipal Councils to recover the taxes on buildings and lands and Miscellaneous, levied under the Municipal Regulation, in the same manner as Land Revenue ~~arrears~~ is, by proceeding summarily against the property liable to the tax.

3. Item pertaining to Sec 68 - Proposed amendment of The Amildar on Special duty in the Mysore City Municipality has incorrectly interpreted Sec 68 as meaning that the Occupier ~~of a building~~ of a building — whether owner or tenant — in all cases is primarily responsible for

G.A.S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet draft form.)

for paying the municipal taxes and not the owner, and ~~that~~ this interpretation has been relied on by the Mysore City Municipal Council.

~~The Hon'ble has not correctly understood the Section. It~~

The section lays down clearly that the actual occupier of the property is primarily responsible for the taxes, ~~if~~ if he is the owner of the building or land, or holds it on a building or other lease from the Govt or the Municipal Council or on a building lease from any person.

only in certain circs viz when

In other cases, it is not the actual occupier who is primarily responsible but other persons who are declared in the Section. Therefore no amendment of the Section as proposed is called for.

the person who lets a has the right to let the property. ~~Such a person may~~ It would be incorrect to describe the latter person in ordinary language as the owner of the property. The section as it stands quite clearly creates liabilities for the prompt recovery of municipal taxes & needs no ~~reason~~ amendment

Proposed amendment of
s ~~Man 102 relating to Sec 82~~

~~The Bangalore City Municipal~~
Council are of opinion that
no amendment the present
practice in accordance with
Sec 82 does not require
any change but the
Mysore City Municipal Council
suggest an amendment
~~for the only reason~~ that
there will be delay in the recovery
of the tax if a notice of demand
is to be served separately in addition to the presentation of a bill.
of the ratepayer, it seems is
very desirable that a notice of demand
should be served before
the issue of a warrant for
the attachment of moveables.
~~Sec~~ ~~and that delay~~ in the recovery of taxes
is generally due to the indifference
and laxity of those entrusted
with the duty of collection and
of the Municipal Executive as

In this proposal
The reason why the
~~amendment that the~~
~~bill should be amended as~~
~~notice is proposed~~
is stated to be

Govt are of opinion
that in

They consider that delay
with sufficient authority
energy & promptitude on the
part of the municipal executive,
need in any extensive use
of compulsory processes, may
not exist.

G.R.S 27]

GENERAL AND REVENUE SECRETARIAT

(Continuation Sheet draft form.)

be sufficiently effective and energetic, there should be ~~be~~ ample necessity for enforcing compulsory processes. The larger the number of such processes, the greater is the inefficiency of the Executive.

The amendment suggested does not therefore commend itself to Govt.

5 As regards the ~~remaining~~ other two ~~two items of the Resolution~~ representations, ~~the Govt have already~~ ~~fully~~ ~~represented~~ ~~their views~~ ~~in~~ ~~the~~ ~~Assembly~~ ~~and~~ ~~they~~ ~~are~~ de-finite replies were given at the Assembly that no amendment of the Regulation was necessary

6 ~~Separate orders would be~~ ~~issued~~ ~~on~~ ~~the~~ question of empowering the Municipal Councils to recover taxes on buildings and lands including Mohatarfa, arrears of land revenue, for purposes suggested

C.P.B—10,000—22-8-11

21

Suggested by the Bangalore City Municipal Council will receive separate consideration.

for CHE Secy

3.I.1912

To

The President of the,
Bangalore & Kunsore
City Municipal Council,
Thro' the C Rangaswamy Iyengar Advocate,
Mysore City

Copy of letter dated 19/1/12

2...

Proceedings of the Government of H.H. the Maharaja of Mysore.

Law Dept

R e a d :-

Subject No.19 of the Representative Assembly Proceedings of 1910 relating to the amendment of the Mysore Municipal Regulation, VII of 1906 and the reply of Government thereto.

2. Letter No.72 dated the 27th October 1911 from the President of the Bangalore City Municipal Council submitting a copy of the Council's Resolution No.4 dated the 28th August 1911 on the subject.

3. Letter No.71 dated the 31st December 1911 from the President of the Mysore City Municipal Council submitting a copy of the resolution of the Council, No.II dated the 23rd December 1911 in the matter.

oooooooooooooooo

Order thereon No. C 146-150/L 428-11 Camp Mysore 21st

Dated Bangalore 13th October 1912.

At the meeting of the Dasara Representative Assembly in 1910 certain suggestions were made by one of the members representing the Mysore City Municipality for the amendment of the Mysore Municipal Regulation 1906.

These suggestions have been considered in consultation with the Municipal Councils of Bangalore and Mysore Cities.

2. The Mysore City Municipal Council is in favour of adopting all the suggestions referred to. The Bangalore City Municipal Council is of a different opinion, and only wants that the Municipal Regulation should be amended so as to authorize Municipal Councils to recover the taxes on buildings and lands and mohatarfa, levied under the Municipal Regulation, in the same manner as Land Revenue , i.e., by proceeding summarily against the property liable to the tax.

3. Proposed amendment of Section 68. The Amildar on special

special duty in the Mysore City Municipality has incorrectly interpreted Section 68 as meaning that the occupier of a building - whether owner or tenant- is in all cases primarily responsible for paying the municipal taxes and not the owner, and this interpretation has been relied on by the Mysore City Municipal Council. The Section lays down clearly that the actual occupier of the property is primarily responsible for the taxes only in certain circumstances, viz., when he is the owner of the building or land, or when he holds it on a building or other lease from the Government or the Municipal Council or on a building lease from any person. In other cases, it is not the actual occupier who is primarily responsible but the person who lets or has the right to let the property. It would not be incorrect to describe the latter person in ordinary language as the owner of the property. The Section as it stands creates wide facilities for the prompt recovery of municipal taxes and needs no amendment .

4. Proposed amendment of Section 82 . The reason for this proposal is stated to be that there will be delay in the recovery of the tax if a notice of demand is to be separately served in addition to the presentation of a bill. Government are of opinion that in the interests of the rate payer, it is very desirable that a separate notice of demand should be served before the issue of a warrant for the attachment of moveables. They consider that with sufficient activity, energy and promptitude on the part of the Municipal Executive the need for any extensive use of compulsory processes should not exist. The amendment suggested does not therefore commend itself to Government.

5. As regards the other two representations definite replies were given at the Assembly that no amendment of the Regulation was necessary.

6. The question of empowering Municipal Councils to recover taxes on buildings and lands including mohatarfa as arrears of land revenue, suggested by the Bangalore City Municipal Council will receive separate consideration.

for Offg.Secretary to Government.

To

The Presidents of the Bangalore and Mysore City Municipal Councils.

Mr.M.C.Rangaiengar, Advocate, MysoreCity.

M.M.